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James S. Carr (JC-1603)  
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New York, NY 10178  
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**Hearing Date: April 20, 2007, at 10:00 a.m.**  
**Response Deadline: April 13, 2007, at 4:00 p.m.**

Counsel for Castrol Industrial North America

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, *et al*

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF CASTROL INDUSTRIAL NORTH AMERICA, TO DEBTORS'  
ELEVENTH OMNIBUS CLAIMS OBJECTION**

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Castrol Industrial North America (the "Claimant"), by and through its attorneys, Kelley Drye & Warren LLP, hereby files this Response to that Eleventh Omnibus Claims Objection, dated March 16, 2007, of Delphi Corporation and certain of its subsidiaries and affiliates' (collectively, the "Debtors"). In support of the Response, the Claimant respectfully states as follows:

**PRELIMINARY STATEMENT**

1. The Claimant met its initial burden of proof with respect to the Claim (as defined below) by filing a properly executed and documented proof of claim. The Objection does not provide adequate evidence showing that the Claim is invalid, and, therefore the Objection fails to shift the burden to the Claimant to prove the validity of the Claim. The Objection fails to provide a sufficient factual basis for the Debtors' calculation of a reduced claim from

\$330,095.92 to \$245,023.06. As a result, the Objection should be denied to the extent it seeks a reduction in the value of the Claim and the Claim should be allowed as filed in the amount of \$330,095.92. The Claimant does not contest the Debtors' modification of the Claim so that it is asserted against Delphi Automotive Systems LLC.

### **BACKGROUND**

2. On June 27, 2006, the Claimant filed a proof of claim (Claim No. 8676) in the amount of \$330,095.92 (the "Claim"), asserting a general unsecured claim against Delphi Corporation on account of services performed and goods sold and delivered by the Claimant for the Debtors. A copy of the relevant portions of the Claim are attached hereto as Exhibit A.

3. Subsequently, on October 19, 2006, the Claimant transferred and assigned the Claim for sufficient consideration to Liquidity Solutions, Inc. Presently, the Claim is held by Ore Hill Hub Fund Ltd. The transfer was evidenced by a Notice of Transfer of Claim Other Than For Security filed with the Court on October 30, 2006. Pursuant to the assignment of claim agreement, the Claimant retains the right to defend the Claim and respond to any objections to the Claim.

4. On March 16, 2007, the Debtors filed the Objection which seeks, among other things, to modify the Claim so that it is asserted against Delphi Automotive Systems LLC, and reduce the Claim from \$330,095.92 to \$245,023.06. For the reasons set forth below, the Claimant objects to the relief requested in the Objection, and asks that the Court deny the Objection and allow the Claim for \$330,095.92.

### **RESPONSE**

5. The Debtors' request to reduce the Claim is not only inappropriate, but devoid of any factual or legal basis. The Debtors have failed to adduce any evidence that the Claim is invalid, that the Claim was improperly filed, or that the supporting documentation provided by

the Claimant was lacking in any respect. To establish an allowed claim, both the liability and the specific amount owing must be proven. The initial burden of proof relative to a debtor's liability to claimants and the specific amount due is, naturally, upon each claimant. The debtor then has the burden of demonstrating the basis for an objection to a timely filed claim.

6. The proof of claim evidencing the Claim was signed by Nancy Minton, Credit and Collections Manager for the Claimant, and included, as attachments, computer generated invoices detailing the goods provided and evidencing the outstanding amounts owed to the Claimant. Thus, the Claimant provided sufficient evidence supporting the validity of the Claim.

7. The Objection merely states that the Debtors dispute the amount of the Claim. Pursuant to section 502(a) of the Bankruptcy Code, a proof of claim is deemed to be allowed unless a party in interest objects. 11 U.S.C. § 502(a). Bankruptcy Rule 3001(f) explicitly states, “[a] proof of claim executed and filed in accordance with these rules shall constitute *prima facie* evidence of the validity and the amount of the claim.” Under this rule, a claim is presumed valid until an objecting party has introduced evidence sufficient to rebut the claimant's *prima facie* case. See *In re Fidelity Holding Co., Ltd.*, 837 F.2d. 696, 698 (5th Cir. 1988); *In re Inter-Island Vessel Co., Inc.*, 98 B.R. 606, 608 (Bankr. D. Mass. 1988).

8. The burden of proof then shifts to the debtor to produce sufficient evidence to negate the *prima facie* validity of the claim. *In re Reilly*, 245 B.R. 768, 773 (2d Cir. BAP 2000); *In re Michigan-Wisconsin Transp. Co.*, 161 B.R. 628, 636 (Bankr. W.D. Mich. 1993) (“[A] party objecting to a claim must present affirmative evidence to overcome the presumptive validity of a properly filed proof of claim”). An objecting party, such as the Debtors, must present contradictory evidence of at least equivalent value to the evidence supporting the proof of claim, before the burden of demonstrating the validity of the claim shifts to the creditor. *In re Holm*, 931 F.2d 620, 623 (9th Cir. 1991); *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992);

*In re Nejedlo*, 2005 WL 941534 (Bankr. E.D. Wisc. Apr. 14, 2005); *In re Nat'l Steel Corp.*, 321 B.R. 901, 905 (Bankr. N.D. Ill. 2005) (In practice, the objector must produce evidence which, if believed, would "refute at least one of the allegations that is essential to the claim's legal sufficiency.") (*quoting Allegheny Int'l, Inc.*, 954 F.2d at 173). Thus, unless the objecting party introduces evidence as to the invalidity of the claim or the excessiveness of the amount, the claimant need offer no further proof of the merits of the claim.

9. Here, the Objection was not supported by an affidavit of a person with personal knowledge of the Debtors' books and records, or any detailed explanation as to the basis of the Objection or the calculation of the proposed reduction of the Claim. The Objection fails to shift the burden to the Claimant to prove the validity of the Claim. Moreover, the evidence that was attached to the Claim adequately establishes the validity of the amounts owed to the Claimant from the Debtors. As such, the Claimant requests that the Court overrule the Objection and allow the Claim, in the amount of \$330,095.92.

**WHEREFORE**, the Claimant respectfully requests that this Court enter an Order (i) overruling the Objection as it pertains to the Claim, (ii) allowing the Claim in its entirety; and (iii) granting the Claimant such other and further relief as may be just and proper.

Date: New York, New York  
April 13, 2007

KELLEY DRYE & WARREN LLP

By: /s/ James S. Carr

James S. Carr (JC-1603)

Howard S. Steel (HS-5515)

101 Park Avenue

New York, NY 10178

Tel: (212) 808-7800

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COUNSEL FOR CASTROL INDUSTRIAL  
NORTH AMERICA

# **EXHIBIT A**

Name of Debtor <b>Delphi Corporation</b>		Case Number <b>05-44481</b>	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): <b>Castrol Industrial Inc</b>  Name and address where notices should be sent:  <b>Castrol Industrial Inc                  DBA Castrol Ind No America                  5331 E Slauson                  City Of Commerce CA 90040</b>  Telephone number:		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Account or other number by which creditor identifies debtor:		Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends	
<b>1. Basis for Claim</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input checked="" type="checkbox"/> Goods Sold / Services Performed  <input type="checkbox"/> Customer Claim  <input checked="" type="checkbox"/> Taxes  <input type="checkbox"/> Money Loaned  <input type="checkbox"/> Personal Injury  <input type="checkbox"/> Other _____                         </div> <div style="width: 45%;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)  <input type="checkbox"/> Wages, salaries, and compensation (fill out below)                              Last four digits of SS #: _____                              Unpaid compensation for services performed from _____ to _____  <div style="text-align: center;">(date) (date)</div> </div> </div>			
<b>2. Date debt was incurred:</b>		<b>3. If court judgment, date obtained:</b>	
<b>4. Total Amount of Claim at Time Case Filed: \$ 330,095.92</b> <div style="display: flex; justify-content: space-around; font-size: small;"> <span>(unsecured)</span> <span>(secured)</span> <span>(priority)</span> <span>(Total)</span> </div> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
<b>5. Secured Claim.</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).  Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____  Value of Collateral: \$ _____  Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		<b>7. Unsecured Priority Claim.</b> <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan -- 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>	
<b>6. Unsecured Nonpriority Claim \$ _____</b>  <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY	
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.			
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		THIS SPACE IS FOR COURT USE ONLY	
Date <b>6/12/06</b>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <div style="text-align: center;">   <b>Nancy Minton</b> </div>		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

0544481000410191345032161



INVOICE DATE  
09/30/05

INVOICE NUMBER  
979477 RI



CASTROL INDUSTRIAL NORTH AMERICA INC  
150 WEST WARRENVILLE ROAD  
MAIL CODE 605-3E  
NAPERVILLE IL 60563

Toll Free: 877 641 1600  
Direct: 630 637 6026  
Fax Toll free: 877 648 9801  
Fax Direct: 630 420 4911

SOLD TO: 20038889  
DELPHI  
PO BOX 436040  
PONTIAC MI 48343

SHIP TO: 20061744  
DELPHI  
3900 HOLLAND ROAD  
SAGINAW MI 48601

Delivery Instructions

CUSTOMER ORDER NO.		RELEASE NUMBER	QBR ORDER NO.	DATE SHIPPED	FEDERAL TAX ID	
S2553112			371280 SM		363722181	
SHIP VIA		FREIGHT TERMS			SHIPPING POINT	
					EXEC-BALANCE SHEET BU	
NUMBER OF CONTAINERS	UNITS PER CONTAINER	DESCRIPTION		EXTENDED QUANTITY	UNIT PRICE	EXTENDED AMOUNT
1 EA	1.00 EA	CAST CASTROL PRODUCTS		1	EA	\$2,594.6200 \$2,594.62
1 EA	1.00 EA	SECT SECOND TIER		1	EA	\$73,348.6600 \$73,348.66
1 EA	1.00 EA	SECT WASTE TREATMENT COST		1	EA	\$0.0000 \$
1 EA	1.00 EA	EQUIP EQUIPMENT		1	EA	\$0.0000 \$
1 EA	1.00	FRT FREIGHT		1	EA	\$0.0000 \$
0	1.00	PLANT 3		0		\$ \$
0	1.00	BILLING FOR SEPT 16 - 30, 2005		0		\$ \$

PLEASE REMIT TO: **CASTROL INDUSTRIAL NORTH AMERICA INC.**  
12294 Collections Center Drive  
Chicago IL 60693

TERMS: Net 30 Days

Sub Total		\$75,943.28
Tax Rate / Tax Amt.	0 %	
Invoice Payable in U.S. Funds		\$75,943.28

This is to certify that merchandise covered by this invoice has been produced in accordance with the Fair Labor Standards Act of 1938, as amended.



**CASTROL INDUSTRIAL NORTH AMERICA INC**  
 150 WEST WARRENVILLE ROAD  
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**Toll Free:** 877 641 1600  
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CUSTOMER ORDER NO.		RELEASE NUMBER	OUR ORDER NO.	DATE SHIPPED	Federal Tax ID		
S2S53112			371279 SM		363722181		
SHIP VIA		FREIGHT TERMS			SHIPPING POINT		
					EXEC-BALANCE SHEET BU		
QUANTITY	UNIT	DESCRIPTION	EXTENDED QUANTITY	UNIT	UNIT PRICE	EXTENDED AMOUNT	
1 EA	1.00 EA	CAST CASTROL PRODUCTS	1	EA	\$2,622.2900	\$2,622.29	
1 EA	1.00 EA	SECT SECOND TIER	1	EA	\$55.2500	\$55.25	
1 EA	1.00 EA	BILL FREIGHT CHARGES	1	EA	\$0.0000	\$	
0	1.00	PLANT 1	0		\$	\$	
0	1.00	BILLING FOR SEPT 16 - 30, 2005	0		\$	\$	
<b>PLEASE REMIT TO: CASTROL INDUSTRIAL NORTH AMERICA INC.</b>			<b>Sub Total</b>			\$2,677.54	
<b>12294 Collections Center Drive</b>			<b>Tax Rate / Tax Amt.</b>		0 %		
<b>Chicago IL 60693</b>			<b>Invoice Payable in U.S. Funds</b>			\$2,677.54	
<b>TERMS: Net 30 Days</b>							

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Pg 9 of 14



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MAIL CODE 605-3E  
NAPERVILLE IL 60563

Toll Free: 877 641 1600  
Direct: 630 637 6026  
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SHIP TO: 20061744  
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SAGINAW MI 48601

## Delivery Instructions

CUSTOMER ORDER NO.		RELEASE NUMBER	OUR ORDER NO.	DATE SHIPPED	Federal Tax ID		
S2S53112			371281 SM		363722181		
SHIP VIA		FREIGHT TERMS			SHIPPING POINT		
					EXEC-BALANCE SHEET BU		
NUMBER OF CONTAINERS	UNITS PER CONTAINER	DESCRIPTION	EXTENDED QUANTITY	U/M	UNIT PRICE	EXTENDED AMOUNT	
1 EA	1.00 EA	CAST CASTROL PRODUCTS	1	EA	\$4,228.6000	\$4,228.60	
1 EA	1.00 EA	SECT SECOND TIER	1	EA	\$58,220.6600	\$58,220.66	
1 EA	1.00 EA	BILL FREIGHT	1	EA	\$0.0000	\$	
0	1.00	PLANT 4	0		\$	\$	
0	1.00	BILLING FOR SEPT 16 - 30, 2005	0		\$	\$	
PLEASE REMIT TO: <b>CASTROL INDUSTRIAL NORTH AMERICA INC.</b> 12294 Collections Center Drive Chicago IL 60693			Sub Total			\$62,449.26	
			Tax Rate / Tax Amt.		0 %		
TERMS: Net 30 Days			Invoice Payable in U.S. Funds			\$62,449.26	

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150 WEST WARRENVILLE ROAD  
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## Delivery Instructions

CUSTOMER ORDER NO.		RELEASE NUMBER	OUR ORDER NO.	DATE SHIPPED	Federal Tax ID	
S2S53112			371282 SM		363722181	
SHIP TO		FREIGHT TERMS			SHIPPING POINT	
					EXEC-BALANCE SHEET BU	
NUMBER OF CONTAINERS	UNIT PRICE	DESCRIPTION	EXTENDED QUANTITY	UNIT PRICE	EXTENDED AMOUNT	
1 EA	1.00 EA	CAST CASTROL PRODUCTS	1	EA	\$19,108.3700	\$19,108.37
1 EA	1.00 EA	SECT SECOND TIER	1	EA	\$71,124.0400	\$71,124.04
1 EA	1.00 EA	BILL FREIGHT	1	EA	\$0.0000	\$
0	1.00	PLANT 5	0		\$	\$
0	1.00	BILLING FOR SEPT 16 - 30, 2005	0		\$	\$
PLEASE REMIT TO: CASTROL INDUSTRIAL NORTH AMERICA INC. 12294 Collections Center Drive Chicago IL 60693			Sub Total		\$90,232.41	
			Tax Rate / Tax Amt.		0 %	
TERMS: Net 30 Days			Invoice Payable in U.S. Funds		\$90,232.41	

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## Delivery Instructions

CUSTOMER ORDER NO.		RELEASE NUMBER	OUR ORDER NO.	DATE SHIPPED	FEDERAL TAX ID		
S2553112			371283 SM		363722181		
SLIP YR		FREIGHT TERMS			SHIPPING POINT		
					EXEC-BALANCE SHEET BU		
NUMBER OF CONTAINERS	UNITS PER CONTAINER	DESCRIPTION		EXTENDED QUANTITY	UOM	UNIT PRICE	EXTENDED AMOUNT
1 EA	1.00 EA	CAST CASTROL PRODUCTS		1	EA	\$2,263.9600	\$2,263.96
1 EA	1.00 EA	SECT SECOND TIER		1	EA	\$7,968.6400	\$7,968.64
1 EA	1.00 EA	BILL FREIGHT		1	EA	\$0.0000	\$
0	1.00	PLANT 6		0		\$	\$
0	1.00	BILLING FOR SEPT 16 - 30, 2005		0		\$	\$
PLEASE REMIT TO: CASTROL INDUSTRIAL NORTH AMERICA INC. 12294 Collections Center Drive Chicago IL 60693				Sub Total			\$10,232.60
				Tax Rate / Tax Amt.		0 %	
TERMS: Net 30 Days				Invoice Payable in U.S. Funds			\$10,232.60

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SAGINAW MI 48601

## Delivery Instructions

CUSTOMER ORDER NO.		RELEASE NUMBER	OUR ORDER NO.	DATE SHIPPED	Federal Tax ID	
S2S53112			371284 SM		363722181	
SHIP VIA			FREIGHT TERMS		SHIPPING POINT	
					EXEC-BALANCE SHEET BU	
NUMBER OF CONTAINERS	UNITS PER CONTAINER	DESCRIPTION	EXTENDED QUANTITY	UNIT	UNIT PRICE	EXTENDED AMOUNT
1 EA	1.00 EA	CAST CASTROL PRODUCTS	1	EA	\$16,661.4800	\$16,661.48
1 EA	1.00 EA	SECT SECOND TIER	1	EA	\$26,315.3500	\$26,315.35
1 EA	1.00 EA	BILL FREIGHT	1	EA	\$0.0000	\$
0	1.00	PLANT 7	0		\$	\$
0	1.00	BILLING FOR SEPT 16 - 30, 2005	0		\$	\$

PLEASE REMIT TO: **CASTROL INDUSTRIAL NORTH AMERICA INC.**  
12294 Collections Center Drive  
Chicago IL 60693

TERMS: Net 30 Days

Sub Total		\$42,976.83
Tax Rate / Tax Amt.	0 %	
Invoice Payable in U.S. Funds		\$42,976.83

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APR 10 3 44 PM '07  
09/30/05

INVOICE NUMBER  
979482 RI



CASTROL INDUSTRIAL NORTH AMERICA INC  
150 WEST WARRENVILLE ROAD  
MAIL CODE 605-3E  
NAPERVILLE IL 60563

Toll Free: 877 641 1600  
Direct: 630 637 6026  
Fax Toll free: 877 648 9801  
Fax Direct: 630 420 4911

SOLD TO: 20038889  
DELPHI  
PO BOX 436040  
PONTIAC MI 48343

SHIP TO: 20061744  
DELPHI  
3900 HOLLAND ROAD  
SAGINAW MI 48601

Delivery Instructions

CUSTOMER ORDER NO.		RELEASE NUMBER	OUR ORDER NO.	DATE SHIPPED	FEDERAL TAX ID		
S2S53112			371285 SM		363722181		
SHIP VIA		FREIGHT TERMS			SHIPPING POINT		
					EXEC-BALANCE SHEET BU		
NUMBER OF CONTAINERS	UNITS PER CONTAINER	DESCRIPTION	EXTENDED QUANTITY	UOM	UNIT PRICE	EXTENDED AMOUNT	
1 EA	1.00 EA	MGMT PLANT 1	1	EA	\$421.1200	\$421.12	
1 EA	1.00 EA	MGMT PLANT 3	1	EA	\$2,839.5700	\$2,839.57	
1 EA	1.00 EA	MGMT PLANT 4	1	EA	\$8,813.7500	\$8,813.75	
1 EA	1.00 EA	MGMT PLANT 5	1	EA	\$4,891.9700	\$4,891.97	
1 EA	1.00 EA	MGMT PLANT 6	1	EA	\$1,451.8900	\$1,451.89	
1 EA	1.00 EA	MGMT PLANT 7	1	EA	\$3,665.7000	\$3,665.70	
1 EA	1.00 EA	STAFF PLANT 1	1	EA	\$448.1200	\$448.12	
1 EA	1.00 EA	STAFF PLANT 3	1	EA	\$3,021.6400	\$3,021.64	
1 EA	1.00 EA	STAFF PLANT 4	1	EA	\$9,378.8700	\$9,378.87	
1 EA	1.00 EA	STAFF PLANT 5	1	EA	\$5,205.6400	\$5,205.64	
1 EA	1.00 EA	STAFF	1	EA	\$1,544.9800	\$1,544.98	
CONTINUE					CONTINUE		

PLEASE REMIT TO: **CASTROL INDUSTRIAL NORTH AMERICA INC.**  
12294 Collections Center Drive  
Chicago IL 60693

Sub Total		CONTINUE
Tax Rate / Tax Amt.		
Invoice Payable in U.S. Funds		CONTINUE

TERMS: Net 30 Days

This is to certify that merchandise covered by this invoice has been produced in accordance with the Fair Labor Standards Act of 1938, as amended.

APR 10 3:44 PM  
INVOICE DATE  
09/30/05

INVOICE NUMBER  
979482 RI



CASTROL INDUSTRIAL NORTH AMERICA INC  
150 WEST WARRENVILLE ROAD  
MAIL CODE 605-3E  
NAPERVILLE IL 60563

Toll Free: 877 641 1600  
Direct: 630 637 6026  
Fax Toll free: 877 648 9801  
Fax Direct: 630 420 4911

SOLD TO: 20038889  
DELPHI  
PO BOX 436040  
PONTIAC MI 48343

SHIP TO: 20061744  
DELPHI  
3900 HOLLAND ROAD  
SAGINAW MI 48601

Delivery Instructions

CUSTOMER ORDER NO.		RELEASE NUMBER	OUR ORDER NO.	DATE SHIPPED	FEDERAL TAX ID	
S2S53112			371285 SM		363722181	
SHIP VIA		FREIGHT/TERMS			SHIPPING POINT	
					EXEC-BALANCE SHEET BU	
NUMBER OF CONTAINERS	UNITS PER CONTAINER	DESCRIPTION		EXTENDED QUANTITY	UNIT PRICE	EXTENDED AMOUNT
1 EA	1.00 EA	PLANT 6 STAFF PLANT 7		1	EA \$3,900.7500	\$3,900.75
0	1.00	BILLING FOR SEPT 16 - 30, 2005		0	\$	\$

PLEASE REMIT TO: **CASTROL INDUSTRIAL NORTH AMERICA INC.**  
12294 Collections Center Drive  
Chicago IL 60693

TERMS: Net 30 Days

Sub Total		\$45,584.00
Tax Rate / Tax Amt.	0 %	
Invoice Payable in U.S. Funds		\$45,584.00